



COMMONWEALTH of VIRGINIA

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Office of the Comptroller

P. O. BOX 1971
RICHMOND, VIRGINIA 23218-1971

May 16, 2005

MEMORANDUM

TO: Heads of All State Agencies and Institutions
All Fiscal Officers

FROM: David A. Von Moll

A handwritten signature in black ink, appearing to read "D. A. Von Moll".

SUBJECT: 2005 Fiscal Year-end Closing Procedures

This memorandum highlights key dates and procedures that are an integral part of the year-end closing process. It is imperative that each agency adhere to these critical dates and the procedures detailed in the attachments. The "Table of Contents" summarizes the information in this memorandum. It is only with the cooperation of all State agencies and institutions that we can effectively close the Comptroller's books for the 2005 fiscal year in order to prepare required financial reports for the Governor. Failure to comply may result in noncompliance with *Code* requirements, which in turn may adversely affect the Commonwealth's bond rating.

I understand a special situation may arise that requires an exception to an item in this document. When this occurs, I need to know as soon as possible in order to accommodate any necessary adjustments. Therefore, a request for an exception must be received, in writing, no later than **June 3, 2005**, and be addressed to Lewis R. (Randy) McCabe, Director, General Accounting. I will not be able to accommodate any exceptions identified after this date.

If you have any questions regarding this document, please contact Sharon H. Lawrence, Assistant Director, General Accounting, via e-mail at Sharon.Lawrence@doa.virginia.gov or at (804) 225-2414.

I would like to thank each of you for your efforts in maintaining the high caliber of fiscal operations in the Commonwealth.

Attachments

cc: All Cabinet Secretaries

Jody M. Wagner, State Treasurer

Department of the Treasury

Richard D. Brown, Director

Department of Planning and Budget

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ATTACHMENTS:

- A Preliminary Close Reports
- B Final Close Reports
- C Confirmation of Agency Reconciliation to DOA Reports (Exception Register)
- D Suspense Account - Deposits Pending Distribution (GLA 547) Verification Form
- E Unidentified Disbursements (GLA 562) Verification Form
- F Payroll Stop Payment Clearing Account (GLA 563) Verification Form
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- I Deferred Revenue (GLA 719) Verification Form
- J Petty Cash (GLA 103) Verification Form
- K Travel Advance (GLA 105) Verification Form
- L Indirect Cost Recovery (Revenue Source Codes 09070 & 09071) Verification Form

FISCAL YEAR 2005 CLOSING DATES

<i>KEY DATES</i>	<i>ITEM</i>
Friday, June 3	Cutoff for Report Pick Up Forms - Preliminary and Final.
Monday, June 6	Department of Planning and Budget cutoff (5:00 p.m.) for FY 2005 appropriation transactions.
Monday, June 13	Cutoff for Authorized Signatories Form.
Wednesday, June 15	May Health Care Reconciliation and Health Care IAT cutoff (5:00 p.m.)
Monday, June 20	CIPPS payroll cutoff 3:30 p.m. for certification of payrolls to be included in FY 2005; all payrolls processed after that time will be included in FY 2006 without exception .
Wednesday, June 22	FY 2006 is scheduled to open for processing expenditures with July 1 due dates or after (except for X batches).
Wednesday, June 22 through Tuesday, August 30	FY 2006 disbursement documents (except CIPPS payroll) processed in the fiscal months of July and August must be coded as "P" or "N".
Wednesday, June 29	CIPPS leave cutoff (5:00 p.m.)
Wednesday, June 29	Agencies may begin processing FY 2006 X batches.
Thursday, June 30	Disbursement and IAT Final cutoff (5:00 p.m.)
Thursday, June 30	CIPPS will close early (2:00 p.m.) to accommodate to fiscal year end table maintenance and processing.
Thursday, June 30	Last day to submit Due Diligence Stop Payments to the Department of the Treasury.
Friday, July 1	CIPPS will be available all day for data entry. Automated healthcare reconciliations will run and all IATs generated will post to FY 2006.
Friday, July 1	Deposit Certificate cutoff (5:00 p.m.)
Saturday, July 2 through Monday, July 4	CARS available for input. However, we will <i>NOT</i> run edit/updates or generate checks. Please schedule submission of transactions accordingly.
Tuesday, July 5	CARS Preliminary Close edit starts at 6:00 p.m.
Tuesday, July 5	Lease Accounting System (LAS) cutoff (5:00 p.m.)
Thursday, July 7	CARS Preliminary Close reports available to agencies.
Tuesday, July 12	FAACS Form 04 cutoff (5:00 p.m.)
Friday, July 15	FAACS Detail Input cutoff (5:00 p.m.)
Friday, July 15	Cutoff of ATV and Agency Operating Expenditure Plans, Treasury Loan Interest Payments, and Required Reconciliations. (5:00 p.m.)
Thursday, July 21	CARS Final Close
Friday, July 22 and Saturday, July 23	CARS will NOT be available for on-line data entry or financial inquiry. In addition, we will NOT be running edit/updates or generating checks. Please schedule submission of transactions accordingly. FY 2005 Final Close Reports will be printed during this time.

FISCAL YEAR 2005 CLOSING DATES

<u>KEY DATES</u>	<u>ITEM</u>
Sunday, July 24 through Tuesday, July 26	Due to the complex CARS roll forward process, there will be times between July 24 and July 26 that CARS will not be available. We will provide as much advance notice as possible. However, there are times when we cannot anticipate this occurrence.
Tuesday, July 26	CARS Final Close reports available to agencies.
Friday, August 26	Prior Year data eliminated from FINDS.
Wednesday, August 31	Petty Cash and Travel Advance Verification Forms are due (submitted with the July Exception Register) (5:00 p.m.)

BATCH SUBMISSION

General Information

A. Processing Batches Between June 22 and July 15, 2005

It is critical that agencies be extremely careful during this period to code all documents with the correct fiscal year in the distribution coding area and the correct fiscal month on the batch header.

B. Expenditure Recoveries

Agencies are reminded that the recovery of expenditures relating to a prior fiscal year shall be recorded as revenue using revenue source code 09084, Refund of Expenditures and Miscellaneous Disbursements Made in Prior Years. This is the only acceptable method to record these transactions. Expenditure credits are appropriate only if the expenditure occurred in the same fiscal year as the recovery.

C. Appropriation and Allotment Changes

To facilitate processing of expenditure transactions at year-end, please plan ahead. The Department of Planning and Budget (DPB) has established a deadline of **Monday, June 6, 2005, at 5:00 p.m.** for receipt of all FY 2005 appropriation transactions. (See "Appropriation and Allotment" Section for further information.)

D. Failure to meet CARS Edit Criteria or Year-end Deadlines

Please be advised that DOA reserves the right to delete any transactions that fail to meet CARS cash, appropriation, or allotment edit criteria. If DOA chooses to delete transactions, it will be the responsibility of the agency to resubmit those transactions in FY 2006. Furthermore, DOA will **not** process transactions received after the dates listed in this document. **Therefore, please make note of all dates and plan accordingly.**

E. Resolution of CARS Errors

Agencies are responsible for reviewing the CARS error file daily and providing corrections to DOA via FAX, (804) 225-4250, by 3:30 p.m. or e-mail at gacct@doa.virginia.gov. Throughout the year-end period, DOA will contact agencies regarding transactions on the CARS error file where corrections have not been provided by the agency. However, it is the **responsibility of the agency** to contact DPB to initiate any necessary budget actions which are required to resolve transactions appearing on the CARS error file.

F. Transmission of Data to CARS

Agencies must submit data to CARS utilizing one of two methods. Data may be keyed on-line and released to CARS or written to DOA's disk. Questions regarding batch submission should be directed to Kimberly N. White, Assistant Director, General Accounting, via e-mail at kim.white@doa.virginia.gov or at (804) 225-2376. The data and the paper supporting each batch must be submitted per the schedule outlined in this document. Agencies should review the CARS View Batch Header (Screen 42) daily to ensure that all batches that have been keyed on-line are released. It is the **agency's responsibility** to ensure its batches have been released to CARS by their respective cut-off dates and posted properly to CARS by final close on July 21, 2005.

G. Agencies Decentralized for Paperwork

Decentralized agencies are not required to comply with the documentation requirements in this year-end memorandum. However, decentralized agencies must continue to comply with documentation requirements in accordance with the Memorandum of Understanding. Those agencies that are not decentralized must comply with all documentation requirements of this year-end memorandum. For agencies that do not meet the documentation requirements, DOA reserves the right to delete their batches from CARS.

H. Decentralized Higher Education Institutions

Higher education institutions decentralized for payroll and/or nonpayroll must follow the procedures included in their signed Memorandum of Understanding. It is especially important to follow the procedures to ensure that drawdowns are made timely and related expenditures and revenues are properly recorded and allocated in the appropriate fiscal year.

I. CARS Signon News Broadcast Screen

We will use the "CARS Signon News Broadcast" screen to provide agencies with the most current information related to CARS processing. Therefore, agencies should logon to CARS and review this screen daily.

BATCH SUBMISSION

Agency Transaction Vouchers (ATVs) and Agency Operating Expenditure Plans

A. General Information

All FY 2005 ATVs and Agency Operating Expenditure Plans keyed on-line and released to CARS or written to disk must be completed and received, along with supporting documentation, at DOA by **5:00 p.m. on Friday, July 15, 2005**, to ensure their inclusion in the final year-end close reports. It is the **agency's responsibility** to ensure its batches have been released by this time. If documentation to support these ATVs and Agency Operating Expenditure Plans is not received, DOA reserves the right to delete these batches.

B. Higher Education Institutions Decentralized for Nonpayroll Disbursements

Higher education institutions decentralized for **nonpayroll** disbursements must submit an ATV to clear June activity from fund 0330, GLA 550, and record it properly as June activity by **5:00 p.m. on Tuesday, July 5, 2005**. Adjusting ATVs can be processed through **5:00 p.m. on Friday, July 15, 2005**.

Disbursement Documents and Interagency Transfers (IATs)

A. General Information

All FY 2005 disbursement documents and IATs keyed on-line and released to CARS or written to disk must be completed and received at DOA by **5:00 p.m. on Thursday, June 30, 2005**. It is the agency's responsibility to ensure its batches have been released by this time. If documentation to support these disbursement documents and IATs is not received, DOA reserves the right to delete these batches. (See C and D below for the two exceptions to the IAT cutoff policy.)

Agencies should observe the same due dating procedures and criteria for IATs as vendor payments. IATs related to FY 2005 must be processed in FY 2005 and not held over until FY 2006.

B. Petty Cash Reimbursement Vouchers

All unreimbursed petty cash fund expenditures for FY 2005 must be submitted for reimbursement on petty cash reimbursement vouchers by **5:00 p.m. Thursday, June 30, 2005**. This is essential to ensure that all FY 2005 expenditures are recorded into CARS. (See the "Required Reconciliation" Section for the required reconciliation of the petty cash fund.)

C. Required Interest Payments

Agencies with interest-bearing Treasury loans are reminded that the interest payment for the quarter ended June 30 must be submitted to Robert F. Clay, State Lead Accounting Analyst, by **Friday, July 15, 2005**, the final CARS close cutoff date, using an IAT. This exception for IATs is granted so that interest payments related to Treasury loans for the quarter ended June 30 may be made prior to final close. Specific procedures for making this interest payment can be found in Topic Number 20805 of the Commonwealth Accounting Policies and Procedures (CAPP) Manual. Questions regarding this interest payment should be directed to Robert Clay via e-mail at [**bob.clay@doa.virginia.gov**](mailto:bob.clay@doa.virginia.gov) or at (804) 225-2243.

D. Health Care Reconciliation and IATs

May Health Care Reconciliation and IATs are due by **5:00 p.m. on Wednesday, June 15, 2005**. Questions regarding health care IATs should be directed to Denise L. Halderman, Supervisor Payroll/Benefits Accounting, via e-mail at [**denise.halderman@doa.virginia.gov**](mailto:denise.halderman@doa.virginia.gov) or at (804) 371-8912.

BATCH SUBMISSION

Deposit Certificates

A. General Information

Generally, collections by the agencies deposited and posted by the bank on or before June 30 will be considered revenue of the fiscal year ended June 30.

*Exception: Cash receipts on hand at the agencies by June 30 that are deposited by 2:00 p.m. **July 1** and posted by the bank on **July 1** will be considered revenue of the fiscal year ended June 30. Please affix to the deposit certificate (and retain as a part of the auditable records) a certification, dated and signed by the Agency Fiscal Officer, indicating that these funds were collected as June revenue. An example of acceptable wording for such a certification is: "I hereby certify that this deposit certificate includes only State moneys collected as June revenue."*

Under all scenarios, deposits made after 2:00 p.m. on **July 1** and posted by the bank on **July 5** will be considered revenue of the fiscal year beginning July 1, regardless of when the agency actually received the money.

B. Procedures

All FY 2005 deposit certificates keyed and released on-line to CARS or written to disk must be completed by **5:00 p.m. on Friday, July 1, 2005**. It is the agency's responsibility to ensure its batches have been released to CARS.

Care should be taken to code the deposit certificates correctly. It is very important that each deposit certificate have the correct deposit date and that the batch date is the same as the deposit date. It is critical that agencies be extremely careful in coding all deposit certificates with the correct fiscal year in the distribution coding area, and the correct fiscal month on the batch header.

BATCH SUBMISSION

Payroll Expenditures

A. SPECIAL INSTRUCTIONS FOR PAYROLL EXPENDITURES FOR FY 2005 AND FY 2006

Salaried payroll expenditures for the July 1, 2005, payday will be charged to FY 2006. This will be controlled centrally. However, agencies should be aware that all payrolls certified after June 20, 2005, will be charged to FY 2006.

B. Higher Education Institutions Decentralized for Payroll

Higher education institutions decentralized for payroll must make sure any transactions processed to CARS related to drawdowns and/or salary expenditures for salaried payroll for the July 1 payday post to FY 2006.

C. CARS Default Coding - Automated Health Care Reconciliation and General Ledger Interface

Agencies should review their CARS default coding for the automated health care reconciliation and general ledger interface to determine if it is still valid for FY 2006. E-mail or FAX any changes in the default coding by June 10 to Denise L. Halderman, Supervisor Payroll/Benefits Accounting, via e-mail at denise.halderman@doa.virginia.gov or FAX at (804) 225-3499.

BATCH SUBMISSION

Fixed Asset Accounting and Control System (FAACS) and Lease Accounting System (LAS)

A. Fixed Asset requirements

FAACS summary transactions (FAACS Form 04) for FY 2005 must be entered and documentation authorizing DOA to release Form 04 transactions must be received at DOA by **5:00 p.m., Tuesday, July 12, 2005**. No exceptions to this deadline will be granted. Please mark "FAACS" on the envelope.

FAACS detail transactions for FY 2005 must be entered for release to the on-line system by **5:00 p.m. on Friday, July 15, 2005**. No exceptions to this deadline will be granted.

B. Lease requirements

Agencies are required to update LAS for FY 2005 by **5:00 p.m., Tuesday, July 5, 2005**. No exceptions to this deadline will be granted. Prior to that time, agencies will be sent reports with the status of current leases on LAS, and instructions will be provided to update LAS with the current lease status.

C. Questions

Questions concerning FAACS or LAS procedures can be addressed to James G. Motley III, Assistant Director, Financial Reporting, via e-mail at jamie.motley@doa.virginia.gov or at (804) 225-2646.

APPROPRIATIONS AND ALLOTMENTS

The Department of Planning and Budget (DPB) published a memorandum to state agencies on May 4, 2005, regarding year-end close procedures which will provide guidance concerning unexpended appropriations. However, the general policies described below will apply.

- A. All nonoperating (capital outlay) unexpended appropriation and allotment balances which meet statutory criteria will be carried forward into FY 2006. DPB will provide DOA with a list of completed capital projects to be closed out as of June 30 and any active projects that will have dollars reverted. DPB will communicate directly with agencies relative to these capital projects.
- B. Unexpended general fund operating appropriation and allotment balances, both those within the discretionary authorization of the Governor and those for which reappropriation is authorized by language in the Appropriation Act, will be carried forward for use in FY 2006, subject to guidance which will be provided by DPB.
- C. Unexpended nongeneral fund operating appropriation and allotment balances will expire on June 30 and will not be carried forward into FY 2006 unless there is specific Appropriation Act language for that purpose.
- D. All requests to appropriate nongeneral fund cash in FY 2006 (unexpended as of June 30 which carried forward into the new year beginning July 1) must have the approval of DPB. *The pennies on those balances must be dropped; i. e., rounded up to the nearest dollar.*
- E. Agencies should communicate directly with DPB with regard to the potential use of unexpended appropriations in accordance with guidance in DPB's memorandum mentioned above.

DPB has established a deadline of **Monday, June 6, 2005, at 5:00 p.m.** for receipt of all FY 2005 appropriation transaction changes.

CARS REPORTS

Preliminary Close CARS Reports

CARS preliminary close occurs on **Tuesday, July 5, 2005**, and preliminary close reports are scheduled to be available for distribution on **Thursday, July 7, 2005**. For those agencies that do not elect to pick up their reports at DOA, distribution will follow normal procedures (U. S. Mail, interagency, and UPS). Accordingly, some agencies will receive their reports later than this date.

Agencies may elect to pick up their preliminary close reports between **noon and 4:00 p.m.** on **Thursday, July 7, 2005** by following the "General Procedures for Picking up CARS Reports" outlined below.

Final Close CARS Reports

CARS final close is scheduled to occur on **Thursday, July 21, 2005**, and final reports are scheduled to be available for distribution on **Tuesday, July 26, 2005**. For those agencies that do not elect to pick up their reports at DOA, distribution will follow normal procedures (U. S. Mail, interagency, and UPS). Accordingly, some agencies will receive their reports later than this date.

Agencies may elect to pick up their final close reports between **noon and 4:00 p.m.** on **Tuesday, July 26, 2005** by following the "General Procedures for Picking up CARS Reports" outlined below.

General Procedures for Picking up CARS Reports ***(NOT applicable to remote print or Reportline agencies)***

- A. Fill out the appropriate form to pick up CARS reports: (The Forms can be downloaded from DOA's website as a Microsoft Word document.)
 - (1) For Preliminary Close reports, see Attachment A.
 - (2) For Final Close reports, see Attachment B.
- B. Complete all requested information on the form(s).
- C. Make a copy of the form(s) for use in picking up the reports.
- D. Original completed form(s) must be received at DOA by **Friday, June 3, 2005**. Please mail the original completed form(s) to:

Wendy Hudson
Supervisor, Reports Distribution
P. O. Box 1971
Richmond, VA 23218-1971

If you prefer, you may fax the completed form by **Friday, June 3, 2005**, to **(804) 371-8587**.

*E. **IMPORTANT:** The courier or agency employee picking up the reports must present a copy of the appropriate form, or the reports will not be released.*

CARS REPORTS

- F. Pick up the Preliminary and Final Close reports by following the signs to the Reports Distribution room at the following address:

Department of Accounts
Monroe Building, Second Floor
101 North 14th Street
Richmond, Virginia

<p><i>G. Reports will not be available for pickup for those agencies not submitting the appropriate form(s) or not meeting the preceding pickup schedule. Instead, the reports will be distributed following normal procedures (U. S. Mail, interagency mail and UPS).</i></p>

- H. **No exceptions will be made to these requirements.**
- I. Please direct all questions relating to the availability of CARS year-end reports to Wendy Hudson via e-mail at wendy.hudson@vita.virginia.gov or at (804) 225-2963.

REQUIRED RECONCILIATIONS

Parking Fee Suspense Account (GLA 122)

Amounts accumulated in the Parking Fee Suspense Account (GLA 122) must be cleared to the appropriate fund and program, via submission of ATVs, by **Friday, July 15, 2005, at 5:00 p.m.** It will be appropriate to have an ending balance in GLA 122 equal to the last distribution made to the account, as timing would not allow this deposit to be cleared out by Department of General Services.

Confirmation of Agency Reconciliation to DOA Reports (Exception Register) (Attachment C)

Agencies are required to verify the data contained in their CARS reports and to certify to the Comptroller that all agency records have been reconciled and agree with their CARS reports. This certification must be completed on Attachment C, "Confirmation of Agency Reconciliation to DOA Reports," and received at DOA by **5:00 p.m. on Friday, July 15, 2005.** All original Confirmation Forms, including any attachments, **must be mailed** to DOA at the following address. (Certified mail or overnight/special deliveries should **NOT** be utilized.)

U. S. Postal Service Delivery

Department of Accounts
P. O. Box 1971
Richmond, VA 23218-1971

DGS Interagency Mail and/or Other Courier

Department of Accounts
James Monroe Building
101 N. 14th Street, Second Floor
Richmond, VA 23219-3686

In addition, the forms **may be faxed** to Monica Darden, State Lead Accounting Analyst, General Accounting, at (804) 225-4250 or (804) 225-2430, to comply with the required due date.

This certification should assume resolution of all items contained on page 2 of the Confirmation Form, (Exception Register). The Confirmation Form can be downloaded from DOA's website. The Confirmation Form must be signed by **both the fiscal officer and the agency head**. After this date, DOA will not accept any Confirmation Forms from agencies and agencies will not be allowed to release or submit any corrections via ATV for FY 2005.

Questions may be addressed to Monica Darden via e-mail at monica.darden@doa.virginia.gov or at (804) 225-2289.

*Make arrangements now to get your agency head to sign this form. **If your agency head is unable to sign this form,** the agency head may delegate his signatory authority for this form to an appropriate staff person (someone other than the agency fiscal officer who also must sign this form). Acceptable wording for this type of delegation is, "I delegate my signatory authority for the Confirmation Form to (person's name and title)." Attach this statement, signed and dated, to the Confirmation Form.*

REQUIRED RECONCILIATIONS

EXCEPTION FOR ATTACHMENTS D, E, F, G, H, AND I: *The verification forms below do not have to be completed if there was **NO** activity in the GLA or revenue source code for the **entire** fiscal year.*

Suspense Account - Deposits Pending Distribution (GLA 547) Verification Form (Attachment D)

Unidentified Disbursements (GLA 562) Verification Form (Attachment E)

Payroll Stop Payment Clearing Account (GLA 563) Verification Form (Attachment F)

General Warrant Stop Payment Clearing Account (GLA 564) Verification Form (Attachment G)

Suspense Account - Bank Reconciliation (GLA 565) Verification Form (Attachment H)

Deferred Revenue (GLA 719) Verification Form (Attachment I)

Instructions for GLA 547, 562, 563, 564, 565 and 719 verifications:

Agencies are required to reconcile these GLA balances per the agency's internal records to the balances recorded on CARS, and to certify to the Comptroller that the balances have been reconciled. These certifications must be completed on the six Attachments noted above and received at DOA by **5:00 p.m. on Friday, July 15, 2005**. There are two parts to each verification form, parts A and B. In Part A, Confirmation, certify the GLA balances for each fund/fund detail. In Part B, Reconciliation, reconcile the GLA as a whole.

Before starting these Verification Forms, the agency must have: (1) reviewed the detail in the accounts and identified any required adjusting entries, and (2) prepared and submitted ATVs or listed items on the Exception Register as discussed above. This review must ensure that there are no transactions that posted prior to June 1 remaining in the GLAs at June 30. After completing the review of these accounts, including action to resolve items requiring correction, the agency must reconcile to the anticipated balances of each GLA as of June final close. In other words, assume that all adjustments by ATVs and those listed on the final Exception Register will be completed by final close. The reconciliation of each GLA requires that the agency list **EACH** individual transaction making up the undistributed balance as of June 30, by batch identification number and amount, including a detailed description. Further instructions are provided on each Attachment. The Forms can be downloaded from DOA's website. Once these Forms have been completed, they **must** be signed by the agency's fiscal officer.

EXCEPTION FOR ATTACHMENT I: *Higher education institutions record as deferred revenue cash receipts from student tuition and fees received in the current fiscal year. This is an appropriate use for deferred revenue and the detail of such balances does not have to be individually listed on the Part B (Reconciliation) "Deferred Revenue (GLA 719) Verification Form". Only the balance of this activity needs to be listed and identified. Other activity recorded in GLA 719 must be listed separately per the instructions of this subsection.*

REQUIRED RECONCILIATIONS

Petty Cash (GLA 103) Verification Form (Attachment J)

Agencies are required to reconcile their Petty Cash account (GLA 103) balances per the agency's internal records to the balances recorded on CARS, and to certify to the Comptroller that the balances have been reconciled. This certification must be completed on Attachment J, "Petty Cash (GLA 103) Verification Form." There are two parts to the verification form, parts A and B. In Part A, Confirmation, certify the GLA 103 balances for each fund/fund detail. In Part B, Reconciliation, reconcile GLA 103 as a whole.

In Part B, Reconciliation, the petty cash balances must be differentiated into Cash on Hand, Change Funds, Employee Advances, Unreimbursed Expenses or Other Reconciling Items. (Note that only employee advances recorded in GLA 103 are included in this reconciliation. The employee advances recorded in GLA 105 are included in that reconciliation as discussed below.) If the agency has any outstanding Employee Advances, Unreimbursed Expenses or Other Reconciling Items, additional information is required to be attached to the Form upon submission. Further instructions are provided on the Form. Note that the totals for all funds per the agency's records must agree with the CARS final close reports.

The Form can be downloaded from DOA's website. Once the "Petty Cash (GLA 103) Verification Form" has been completed, it **must** be signed by the agency's fiscal officer. Attach the Form and any additional information to the July Exception Register which is due at DOA by **Wednesday, August 31, 2005**.

Travel Advance (GLA 105) Verification Form (Attachment K)

Agencies are required to reconcile their Travel Advance account (GLA 105) balances per the agency's internal records to the balances recorded on CARS, and to certify to the Comptroller that the balances have been reconciled. This certification must be completed on Attachment K, "Travel Advance (GLA 105) Verification Form." There are two parts to the verification form, parts A and B. In Part A, Confirmation, certify the GLA 105 balances for each fund/fund detail. In Part B, Reconciliation, reconcile GLA 105 as a whole.

In Part B, Reconciliation, the travel advance balances must be differentiated into Advances to Employees (Permanent, Temporary, or Other) or Other Reconciling Items. If the agency has any outstanding Advances to Employees or Other Reconciling Items, additional information is required to be attached to the Form upon submission. Further instructions are provided on the Form. Note that the totals for all funds per the agency's records must agree with the CARS final close reports.

The Form can be downloaded from DOA's website. Once the "Travel Advance (105) Verification Form" has been completed, it **must** be signed by the agency's fiscal officer. Attach the Form and any additional information to the July Exception Register which is due at DOA by **Wednesday, August 31, 2005**.

REQUIRED RECONCILIATIONS

Indirect Cost Recovery (Revenue Source Codes 09070 & 09071) Verification Form (Attachment L)

Agencies are required to reconcile their Indirect Cost Recovery revenue source code (09070 and 09071) balances per the agency's internal records to the balances recorded on CARS, and to certify to the Comptroller that the balances have been reconciled. This certification must be completed on Attachment L, "Indirect Cost Recovery (Revenue Source Codes 09070 & 09071) Verification Form." There are two parts to the verification form, parts A and B. In Part A, Confirmation, certify the revenue source code balances for each fund/fund detail. In Part B, Reconciliation, reconcile the revenue source code balances as a whole.

On Part B, Reconciliation, the revenue source codes must be individually reconciled, with reconciling items individually identified. If the agency has any outstanding reconciling items, prepare ATVs to adjust balances and attach additional information to the Form upon submission. Further instructions are provided on the Form. Note that the totals for all funds per the agency's records must agree with the CARS final close reports. Questions regarding this form should be addressed to Penny B. Williams, Indirect Cost Coordinator, via e-mail at penny.williams@doa.virginia.gov or at (804) 225-3804.

The Form can be downloaded from DOA's website. Once the "Indirect Cost Recovery (Revenue Source Codes 09070 & 09071) Verification Form" has been completed, it **must** be signed by the agency's fiscal officer. This Form, any additional information, and a copy of the ACTR1671 must be received by DOA by 5:00 p.m. on Friday, July 15, 2005.

<p><i><u>EXCEPTION FOR ATTACHMENT L:</u> Institutions of higher education record indirect cost recoveries in the Higher Education Fund 03 and are not subject to the same recording requirements as state agencies that must follow the CAPP Topic Section 20705, "Indirect Cost Recovery." Indirect cost recoveries recorded according to this CAPP Section are reconciled in Attachment L. Therefore, institutions of higher education are exempt from completing Attachment L.</i></p>

MISCELLANEOUS

"P" and "N" Vouchers

General Information

As required in previous years, agencies must use the "P" voucher process to identify amounts owed at June 30. Agencies shall code FY 2006 payments for the fiscal months of July and August processed between June 22 and August close with a "P" or "N". Vouchers for batch types listed below under Batch Types, not indicating a "P" or "N", will be delayed from posting and may result in a late payment. The procedures for coding a voucher as a "P" or "N" incorporates the **Governmental Accounting Standards Board (GASB) Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions**. If you need a copy of GASBS No. 33, the GASB Order Department can be reached at 1-800-748-0659 or www.gasb.org.

Batch Types:

This process must be used for the following batch types:

Batch Type	Definition
2	Travel Voucher
3	Vendor Invoice
4	Interagency Transfers
D	Debit Memos
P	Petty Cash
R	Revenue Refund Voucher
X	Vendor Payment with Remittance Advice

Procedure

Agencies must first determine if a transaction is an **exchange** or **nonexchange** transaction as defined by GASB Statement No. 33. Once this is determined, the coding of July and August vouchers is as follows:

Exchange Transactions (Those transactions in which each party receives and gives up essentially equal values.):

- The letter "P" will be used as the eighth character in the voucher number to indicate that the voucher represents the payment of an amount for **goods or services received prior to July 1**.
- The letter "N" will be used as the eight character in the voucher number to indicate that the voucher represents the payment of an amount for **goods or services received on or after July 1**.

Nonexchange Transactions (Those transactions where a government gives (or receives) value without directly receiving (or giving) equal value in return.) Specifically, government-mandated nonexchange transactions and voluntary nonexchange transactions. For more guidance on these and other non-exchange transactions, refer to GASB Statement No. 33.

- The letter "P" will be used as the eighth character in the voucher number to indicate that the voucher represents payments in which **eligibility requirements** (see next section for additional information) **were met prior to July 1**.
- The letter "N" will be used as the eight character in the voucher number to indicate that the voucher represents payments in which **eligibility requirements were NOT met prior to July 1**.

Eligibility Requirements for Nonexchange Transactions:

Before a voucher can be coded with a "P" or "N", certain eligibility requirements must be met (See GASBS No. 33 paragraphs 19 and 20). The eligibility requirements are conditions established by enabling legislation or the provider

MISCELLANEOUS

that are required to be met before a transaction can occur. That is, until those requirements are met, the provider does not have a liability or recognize an expense.

The eligibility requirements are:

- Required characteristics of recipients: The recipient has the characteristics specified by the provider. (For example: Under a certain federal program, recipients are required to be states & secondary recipients are required to be school districts).
- Time requirements: Time requirements specified by enabling legislation or the provider have been met. (For example: The period when the resources are required to be used, or when use may begin.)
- Reimbursements: The provider offers resources on a reimbursement (expenditure driven) basis and the recipient has incurred allowable costs under the applicable program.
- Contingencies (Applies only to voluntary nonexchange transactions): The provider's offer of resources is contingent upon a specified action of the recipient and that action has occurred.

Questions

Questions regarding the above process should be addressed to Ronald D. Necessary, Director, Financial Reporting, via e-mail at ron.necessary@doa.virginia.gov or at (804) 225-2380.

Receivable Reports

All agencies are reminded to submit receivable data for the fiscal year ended June 30 to DOA for inclusion in the Annual Report of the Comptroller. Instructions for submission of this information are included in the Financial Statement Directive issued in May.

Leave Liability Information

All agencies are required to submit accrued leave liability information, both current and long-term, to DOA for inclusion in the Annual Report of the Comptroller. Instructions for submission of this information are included in the Financial Statement Directive issued in May.

MISCELLANEOUS

Table Maintenance Instructions

General

CARS provides agencies the capability of changing codes for processing new fiscal year data but, at the same time, retaining old codes to process data in the current fiscal year. DOA will continue to control all Statewide tables, while each agency will control its own agency-specific tables.

Detailed Procedures

DOA will use the guidelines listed below when adjusting Statewide tables; however, it is the **responsibility of each agency** to ensure that transactions post to the proper code in the proper fiscal month and fiscal year. To ensure valid data for FY 2005 and 2006, the following guidelines must be followed when adjustments are made to the CARS tables.

A. Additions

Additions can be made at any time. However, it is the **agency's responsibility** to ensure that additions for FY 2006 are used only for FY 2006 transactions.

B. Deletions

Deletions of FY 2004 information from tables can occur only after all FY 2005 transactions have been processed and final reports run. FY 2005 codes should be retained through FY 2006 for comparative reporting at the end of FY 2006. Deletion activity should occur no earlier than August 3, 2005. If you have an end date on a FY 2004 code, CARS will delete these codes automatically during the closing process for FY 2005.

C. Changes

Changes to existing codes should be considered carefully. If an existing FY 2005 code needs to be changed for FY 2006, please review the change carefully prior to implementation.

Fiscal Year Specific Codes

For those agencies that have fiscal year specific codes, DOA has created table maintenance programs to maintain those codes. Specifically, if you have a code which you started using for FY 2005 and do not have an "end date" for that code, CARS will automatically create the FY 2006 code for it. This is to enable DOA to retain the FY 2004 and FY 2005 codes for comparison reporting. At the conclusion of the final year end close and roll forward, CARS will automatically create a code for the FY 2006 code, but label it with **FY '0000' so that it can be used in perpetuity** (this is only in cases where the code does not have an end date). At the same time, CARS will delete the FY 2003, FY 2004, and FY 2005 codes as they are no longer necessary for comparative reporting and the '0000' code has already been generated to replace the specific FY codes.

Authorized Signatories Forms

Agencies are required to update the Authorized Signatories Forms in conformance with Topic Number 20310 of the CAPP Manual. Please ensure a primary and secondary CARS Security Officer has been designated on the form. The Fiscal Officer is responsible for downloading the Blank Authorized Signatories Form from DOA's website. The document can be found at www.doa.virginia.gov under the General Accounting button, then go to the Forms section and choose the one entitled "Authorized Signatory Form." This form must be completed and *only* the *ORIGINAL signed* copy returned to the Compliance and Accounting Procedures Section by **Monday, June 13, 2005**. If you have any questions regarding the process or the form, contact Fay G. Lion, Supervisor, Compliance and Accounting Procedures, via e-mail at fay.lion@doa.virginia.gov or at (804) 225-2384. Completed forms can be sent to the following address:

U. S. Postal Service Delivery

Department of Accounts
P. O. Box 1971
Richmond, VA 23218-1971

DGS Interagency Mail and/or Other Courier

Department of Accounts
James Monroe Building
101 N. 14th Street, Second Floor
Richmond, VA 23219-3686

****PRELIMINARY CLOSE REPORTS****
(**NOT** applicable to ***remote print*** or ***Reportline*** agencies)

MEMORANDUM

TO: Supervisor, Reports Distribution
Department of Accounts
101 N. 14th Street
Monroe Building - 2nd Floor
P.O. Box 1971
Richmond, VA 23218-1971

FROM: _____, Fiscal Officer

Agency: _____

Agency Code: _____

SUBJECT: **PRELIMINARY CLOSE REPORTS**

I intend to have my agency's **PRELIMINARY CLOSE REPORTS** picked up at the Department of Accounts, 2nd Floor, Monroe Building, Richmond, **between noon and 4:00 p.m. on Thursday, July 7, 2005.**

The pick up will be made by:

(name of agency employee or courier)

(phone number of agency employee or courier)

I understand that if these reports are not picked up by 4:00 p.m. they will be distributed through normal channels.

I also understand that the agency employee or courier service making this pickup must present a copy of this memorandum to DOA at the time of pickup. If the agency employee or courier service does not present a copy of this memorandum during pickup, the reports will not be released and will be distributed through normal channels.

Signed by the Fiscal Officer:

Signature: _____

Typed Name: _____

Title: _____

Date: _____

****FINAL CLOSE REPORTS****
(**NOT** applicable to **remote print** or **Reportline** agencies)

MEMORANDUM

TO: Supervisor, Reports Distribution
Department of Accounts
101 N. 14th Street
Monroe Building - 2nd Floor
P.O. Box 1971
Richmond, VA 23218-1971

FROM: _____, Fiscal Officer

Agency: _____

Agency Code: _____

SUBJECT: **FINAL CLOSE REPORTS**

I intend to have my agency's **FINAL CLOSE REPORTS** picked up at the Department of Accounts, 2nd Floor, Monroe Building, Richmond, **between noon and 4:00 p.m. on Tuesday, July 26, 2005.**

The pick up will be made by:

(name of agency employee or courier)

(phone number of agency employee or courier)

I understand that if these reports are not picked up by 4:00 p.m., they will be distributed through normal channels.

I also understand that the agency employee or courier service making this pickup must present a copy of this memorandum to DOA at the time of pickup. If the agency employee or courier service does not present a copy of this memorandum during pickup, the reports will not be released and will be distributed through normal channels.

Signed by the Fiscal Officer:

Signature: _____

Typed Name: _____

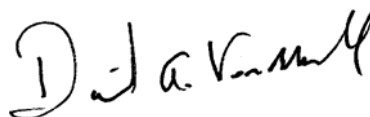
Title: _____

Date: _____

COMMONWEALTH OF VIRGINIA
Department of Accounts
General Accounting
Confirmation of Agency Reconciliation to DOA Reports

To Agency Heads and Fiscal Officers:

CARS transactions/balances for the year ended June 30, 2005, must be reconciled to your internal records and all necessary corrections must be prepared and submitted on an ATV or on the reverse of this form. Any corrections that can be made on an ATV should not be included on the reverse of this form; however, all other errors and/or questions must be on the reverse of this form. This form must be signed by the Agency Head and the Fiscal Officer and returned to the Department of Accounts no later than 5:00 p.m. on July 15, 2005, even if no corrections are necessary.



David A. Von Moll
Comptroller

*

Agency Name: _____ Agency No. _____

To the Comptroller:

Our Agency's management accepts responsibility for the integrity and objectivity of the financial transactions provided to the State Comptroller. We believe the data provided is accurate in all material respects. The basis for these conclusions relates to our assessment of the internal controls operating within the Agency. The establishment of such internal controls requires estimates and judgements from management so that, in attaining reasonable assurance as to the adequacy of such controls, the cost of controls should not exceed the benefits obtained. I believe the Agency's internal controls adequately safeguard its assets and provide reasonable assurance as to the proper recording of financial transactions.

Additionally, I certify that, for the agency listed above, the accounting records represented in CARS, the official record of the Commonwealth, are accurate in all material respects.

Our agency accounting records for the year ended June 30, 2005, have been verified and reconciled to CARS, and, when any submitted ATV's have posted to CARS, and/or items shown on the reverse of this form (if any) are processed, our internal records will be in agreement with those reported in CARS for each of the following:

- () All cash balances (by fund/fund detail)
- () All appropriations (by fund/fund detail, program)
- () All allotments (by fund/fund detail, program)
- () Total expenditures (by fund/fund detail, program, object)
- () Net revenues (by fund/fund detail, revenue source)
- () Fixed assets (by fund/fund detail)

**PLEASE INDICATE IF THERE ARE ITEMS
NOTED ON THE REVERSE OF THIS FORM.**

☐ YES ☐ NO

Signature: _____

Signature: _____

Typed Name: _____

Typed Name: _____

Title: _____

Agency Head

Title: _____

Fiscal Officer

Date: _____

Date: _____

Fiscal Officer's
Telephone No: _____

COMMONWEALTH OF VIRGINIA
Department of Accounts
Exception Register

- (1) The following entries appeared on the ACTR0401 Report, but did not belong to our agency.

Transaction ID						
Batch Agency	Batch Date	Batch Type	Batch No.	Amount	ACTR0401 Date	ACTR0401 Page

We have attached a copy of the ACTR0401 on which this entry appears. **(A copy of the ACTR0401 Report is required for DOA to take corrective action.)**

- (2) The following entries were submitted but have not appeared on our ACTR0401 Report.

Transaction ID						
Batch Agency	Batch Date	Batch Type	Batch No.	Voucher Number(s) missing (write "all" if entire batch)	DC Number (If applicable)	Voucher or DC Amounts

We have attached a copy of this batch header and the missing voucher(s) or DC(s). **(These copies are required for DOA to take corrective action.)**

NOTE: If you are the credit agency on an IAT, contact the charge agency to obtain the transaction ID.

- (3) Any request for correction not applicable to the first two categories listed above must be in writing and accompanied by **ALL** supporting documentation necessary for an adjustment. This request must be attached to this Exception Register.

NOTE: Please reference all attachments to the problems listed above.

SUSPENSE ACCOUNT - DEPOSITS PENDING DISTRIBUTION (GLA 547)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 547, Suspense Account - Deposits Pending Distribution, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 547 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total, all funds \$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

SUSPENSE ACCOUNT – DEPOSITS PENDING DISTRIBUTION (GLA 547)
VERIFICATION

PART B: RECONCILIATION

INSTRUCTIONS FOR PART B: List the individual transactions making up the anticipated undistributed balance of GLA 547 by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. Attach additional sheets as necessary to provide a complete description of each item. If additional sheets are necessary, make copies of this form. Do not summarize the transactions.

Anticipated CARS Final Close ACTR0402 balance, for the year ended June 30, 2005 (total of all fund/fund details) will consist of the following transactions:

<u>BID</u>	<u>Description</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Anticipated CARS Final Close ACTR0402 balance
(all fund/fund details)

\$ _____

UNIDENTIFIED DISBURSEMENTS (GLA 562)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 562, Unidentified Disbursements, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 562 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total, all funds	\$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

UNIDENTIFIED DISBURSEMENTS (GLA 562)
VERIFICATION

PART B: RECONCILIATION

INSTRUCTIONS FOR PART B: List the individual transactions making up the anticipated undistributed balance of GLA 562 by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. Attach additional sheets as necessary to provide a complete description of each item. If additional sheets are necessary, make copies of this form. Do not summarize the transactions.

Anticipated CARS Final Close ACTR0402 balance, for the year ended June 30, 2005 (total of all fund/fund details) will consist of the following transactions:

<u>BID</u>	<u>Description</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Anticipated CARS Final Close ACTR0402 balance
(all fund/fund details)

\$ _____

PAYROLL STOP PAYMENT CLEARING ACCOUNT (GLA 563)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 563, Payroll Stop Payment Clearing Account, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 563 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total, all funds \$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

INSTRUCTIONS FOR PART B: List the individual transactions making up the anticipated undistributed balance of GLA 563 by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. Attach additional sheets as necessary to provide a complete description of each item. If additional sheets are necessary, make copies of this form. Do not summarize the transactions.

Anticipated CARS Final Close ACTR0402 balance, for the year ended June 30, 2005 (total of all fund/fund details) will consist of the following transactions:

[illegible]

Anticipated CARS Final Close ACTR0402 balance
(all fund/fund details)

\$

GENERAL WARRANT STOP PAYMENT CLEARING ACCOUNT (GLA 564)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 564, General Warrant Stop Payment Clearing Account, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 564 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total, all funds \$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

SUSPENSE ACCOUNT - BANK RECONCILIATION (GLA 565)
VERIFICATION

Agency Name: _____ Agency Code: _____

*PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF
ACCOUNTS BY JULY 15, 2005.*

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 565, Suspense Account - Bank Reconciliation, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 565 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total, all funds \$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

INSTRUCTIONS FOR PART B: List the individual transactions making up the anticipated undistributed balance of GLA 565 by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. Attach additional sheets as necessary to provide a complete description of each item. If additional sheets are necessary, make copies of this form. Do not summarize the transactions.

Amount

[illegible]

\$

DEFERRED REVENUE (GLA 719)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

EXCEPTION FOR ATTACHMENT I: Higher education institutions record as deferred revenue cash receipts from student tuition and fees received in the current fiscal year. This is an appropriate use for deferred revenue and the detail of such balances does not have to be individually listed on the Part B (Reconciliation) "Deferred Revenue (GLA 719) Verification Form". Only the balance of this activity needs to be listed and identified. Other activity recorded in GLA 719 must be listed separately per the instructions of this subsection.

PART A: CONFIRMATION

To the Comptroller:

Based on our review and adjustment of agency records and CARS reports, the agency balances of GLA 719, Deferred Revenue, have been adjusted, insofar as possible, to properly distribute pending items. I certify that the agency balances of GLA 719 will agree with the anticipated CARS Final Close balance as of June 30, 2005, by fund/fund detail, as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
Total, all funds	\$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

DEFERRED REVENUE (GLA 719)
VERIFICATION

PART B: RECONCILIATION

INSTRUCTIONS FOR PART B: List the individual transactions making up the anticipated undistributed balance of GLA 719 by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. Attach additional sheets as necessary to provide a complete description of each item. If additional sheets are necessary, make copies of this form. Do not summarize the transactions.

Anticipated CARS Final Close ACTR0402 balance, for the year ended June 30, 2005 (total of all fund/fund details) will consist of the following transactions:

<u>BID</u>	<u>Description</u>	<u>Amount</u>

Anticipated CARS Final Close ACTR0402 balance
(all fund/fund details)

\$ _____

PETTY CASH (GLA 103)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM, ATTACH TO THE JULY 2005 EXCEPTION REGISTER AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY AUGUST 31, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on the reconciliation on Part B of this form, I certify that the petty cash balance per our agency records is in agreement with GLA 103, CARS ACTR0402, final close report, for the fiscal year ended June 30, 2005. These balances are hereby certified by fund/fund detail as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total, all funds	\$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

PETTY CASH (GLA 103)
VERIFICATION

PART B: RECONCILIATION

Balance per CARS ACTR0402 FINAL CLOSE, for the year ended
June 30, 2005 (Total of all fund/fund details) \$ _____

Balance per Agency's Records:

CASH ON HAND/IN BANK (book balance) \$ _____

CHANGE FUND(S) (attach schedule) (a) _____

EMPLOYEE ADVANCES (attach schedule) (b) _____

UNREIMBURSED EXPENSES (attach schedule) (c) _____

OTHER RECONCILING ITEMS (attach schedule) (c) _____

TOTAL PER AGENCY RECORDS

(This amount must agree with the total
of all GLA 103 balances per
CARS ACTR0402, FINAL CLOSE)

\$ _____

NOTES:

(a) List location and amount of each change fund.

(b) Attach a schedule, by type of advance (permanent or temporary), giving the following information. (Do not include employee advances included in GLA 105 on this schedule.):

<u>Type of Advance</u>	<u>Name of Employee</u>	<u>Date of Advance</u>	<u>Amount</u>
------------------------	-------------------------	------------------------	---------------

(c) Attach a schedule, by item, giving the following information. Items to include are buyback of NSF checks, June bank charges/interest, postage deposits, garnishments, etc.:

<u>Purpose of Expense</u>	<u>Date of Expense</u>	<u>Amount</u>
---------------------------	------------------------	---------------

TRAVEL ADVANCE (GLA 105)
VERIFICATION

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM, ATTACH TO THE JULY 2005 EXCEPTION REGISTER AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY AUGUST 31, 2005.

PART A: CONFIRMATION

To the Comptroller:

Based on the reconciliation on the reverse side of this form, I certify that the travel advance balance per our agency records is in agreement with GLA 105, CARS ACTR0402, final close report, for the fiscal year ended June 30, 2005. These balances are hereby certified by fund/fund detail as follows:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total, all funds	\$ _____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

TRAVEL ADVANCE (GLA 105)
VERIFICATION

PART B: RECONCILIATION

Balance per CARS ACTR0402 FINAL CLOSE, for the year ended
June 30, 2005 (Total of all fund/fund details) \$ _____

Balance per Agency's Records:

ADVANCES TO EMPLOYEES:

Permanent (a) \$ _____

Temporary (a) _____

Other (a) _____

TOTAL ADVANCES TO EMPLOYEES \$ _____

OTHER RECONCILING ITEMS (b) _____

TOTAL PER AGENCY RECORDS (This amount must
agree with the total of all GLA 105 balances
per CARS ACTR0402, FINAL CLOSE) \$ _____

NOTES:

(a) Attach a schedule, BY TYPE OF ADVANCE TO EMPLOYEES, giving the following
information:

<u>Document Number</u>	<u>Name of Employee</u>	<u>Date of Advance</u>	<u>Amount</u>
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(b) Attach a schedule, giving the following information:

<u>Description of Item</u>	<u>Date of Occurrence</u>	<u>Amount</u>
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INDIRECT COST RECOVERY
(REVENUE SOURCE CODES 09070 & 09071)
VERIFICATION

Attachment L
Page 1 of 3

Agency Name: _____ Agency Code: _____

PLEASE COMPLETE PARTS A AND B OF THIS FORM AND RETURN TO THE DEPARTMENT OF ACCOUNTS BY JULY 15, 2005.

ATTACHMENT L IS NOT APPLICABLE TO INSTITUTIONS OF HIGHER EDUCATION.

PART A: CONFIRMATION

To the Comptroller:

Based on the reconciliation in Part B of this form, I certify that the total of the indirect cost recovery revenue in both the general fund 0100 and special fund 0280 (revenue source codes 09070 and 09071, respectively) is equal to the indirect cost recovery revenue recorded in the federal fund 1000. These balances are hereby certified by fund/fund detail as follows:

Revenue Source Code 09070:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____

Revenue Source Code 09071:

<u>Fund/Fund Detail</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____

By: Fiscal Officer

Signature: _____

Typed Name: _____

Title: _____

Date: _____

If any questions, please contact: _____
(Name)

(Phone Number)

INDIRECT COST RECOVERY
(REVENUE SOURCE CODES 09070 & 09071)
VERIFICATION

PART B: RECONCILIATION

I. REVENUE SOURCE CODE 09070, AGENCY INDIRECT COST RECOVERY

Balances per CARS ACTR1671 PRELIMINARY CLOSE, for the year ended June 30, 2005

Federal Fund 1000	+ _____
Subtract Special Fund 0280	- _____
Difference	= _____

Reconciling items:

Prior year draw down (Recorded in 1000 Fund in FY 2004 & transferred to 0280 Fund in FY 2005)	+ _____
--	---------

DIFFERENCE: _____

DIFFERENCE SHOULD BE 0. IF NOT, LIST BELOW AND PREPARE ATV'S TO ADJUST BALANCES BASED ON CAPP MANUAL TOPIC 20705.

Other reconciling items:

ITEM	ATV BID	
1. Current year draw downs recorded in 1000 Fund, but not transferred to 0280 Fund	_____	_____
2. Posting errors _____	_____	_____
3. Other _____	_____	_____

DIFFERENCE ABOVE, LESS OTHER RECONCILING ITEMS, MUST BE 0: = \$ _____ -0-

Anticipated Balances per CARS ACTR1671 FINAL CLOSE, for the year ended June 30, 2005
(after making above ATV's)

Federal Fund 1000	+ _____
Subtract Special Fund 0280	- _____
Difference	= _____

Reconciling items:

Prior year draw down (Recorded in 1000 Fund in FY 2004 & transferred to 0280 Fund in FY 2005)	+ _____
---	---------

DIFFERENCE: = \$ _____ -0-

INDIRECT COST RECOVERY
(REVENUE SOURCE CODES 09070 & 09071)
VERIFICATION

PART B: RECONCILIATION

II. REVENUE SOURCE CODE 09071, STATEWIDE INDIRECT COST RECOVERY

Balances per CARS ACTR1671 PRELIMINARY CLOSE, for the year ended June 30, 2005

Federal Fund 1000		+	_____
Subtract:			
Special Fund 0280 (if appropriated)	+	_____	
General fund 0100 (not appropriated)	+	_____	
Subtotal		-	_____
Difference		=	_____

Reconciling items:

Prior year draw down (Recorded in 1000 Fund in FY 2004 & transferred to 0280 Fund in FY 2005)	+	_____
---	---	-------

DIFFERENCE: = _____

DIFFERENCE SHOULD BE 0. IF NOT, LIST BELOW AND PREPARE ATV'S TO ADJUST BALANCES BASED ON CAPP MANUAL TOPIC 20705.

Other reconciling items:

ITEM	ATV BID	
1. Current year draw downs recorded in 1000 Fund, but not transferred to 0280 Fund	_____	_____
2. Posting errors _____	_____	_____
3. Other _____	_____	_____

DIFFERENCE ABOVE, LESS OTHER RECONCILING ITEMS, MUST BE 0: =\$ -0-

Anticipated Balances per CARS ACTR1671 FINAL CLOSE, for the year ended June 30, 2005
(after making above ATV's)

Federal Fund 1000		+	_____
Subtract:			
Special Fund 0280 (if appropriated)	+	_____	
General Fund 0100 (not appropriated)	+	_____	
Subtotal		-	_____
Difference		=	_____

Reconciling items:

Prior year draw down (Recorded in 1000 Fund in FY 2004 & transferred to 0280 Fund in FY 2005)	+	_____
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DIFFERENCE: =\$ -0-